FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lloyd Burch
DOCKET NO.: 08-01847.001-R-1
PARCEL NO.: 11-13-207-004

The parties of record before the Property Tax Appeal Board are Lloyd Burch, the appellant; and the Kane County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessment of the property as established by the **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$37,014
IMPR.:	$139,650
TOTAL:	$176,664

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling containing 3,141[1] square feet of living area that was built in 2001. Amenities include an unfinished basement, central air conditioning, a fireplace, and a 677 square foot attached garage. Ancillary features include a gazebo, brick patio and a deck. The dwelling is situated on an 18,971 square foot lot.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment

[1] The appraisal submitted by the appellant indicates the subject dwelling has 3,141 square feet of living area as depicted by an attached schematic drawing. The board of review's evidence indicates the subject dwelling has 3,379 square of living area, but contained no evidence to support the subject's dwelling size. During the hearing, the board of review was ordered to submit the subject's property record card for review within 15 days of the hearing. The board of review timely complied with said order. The subject's property record card lists 3,379 square feet of living area, but did not have a schematic drawing to support the dwelling size. (See 86 Ill.Admin.Code §1940.30(a)). Based on this record, the Property Tax Appeal Board finds the subject dwelling contains 3,141 square feet of living area.

process as the bases of the appeal. In support of these arguments, the appellant offered testimony, a letter addressing the appeal, an assessment analysis detailing four suggested comparables, and an appraisal of the subject property.

The appraisal submitted by the appellant was prepared by a state licensed appraiser and conveys an estimated market value for the subject property of $531,000 as of November 5, 2008 using the sales comparison approach to value. Under the sales comparison approach, the appraiser selected five suggested comparable sales that are located within the subject's subdivision. The comparables consist of two-story dwellings with cedar, brick and cedar or brick and aluminum exteriors. The dwellings are from 2 to 6 years old. Two comparables have finished basements and three comparables have unfinished basements. Other features include central air conditioning, one fireplace and two or three-car garages. Ancillary amenities include fencing, decks and patios. The dwellings range in size from 3,020 to 3,573 square feet of living area and are situated on lots that range in size from 10,297 to 12,089 square feet of land area. The comparables sold from April to August of 2007 for prices ranging from $476,000 to $576,000 or from $157.62 to $164.96 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in quality, exterior construction, age, condition, room count, living area, finished basement area, garage space, and ancillary features like porches and patios. No adjustment was made for land size differences or location within the subdivision. The report explained the condition adjustment reflects lesser builder upgrades in the area, namely the subject's hardwood flooring in comparison to carpeting. The adjustments resulted in adjusted sale prices ranging from $496,100 to $550,400 or from $154.04 to $169.65 per square foot of living area including land. Based on these adjusted sales, the appraiser concluded the subject property has a fair market value of $531,000 or $169.05 per square foot of living area including land.

In support of the inequity claim, the appellant submitted assessment information on four suggested comparables located in close proximity to the subject. They consist of two-story brick and frame dwellings that are 7 or 9 years old. The comparables have unfinished basements, central air conditioning, one fireplace and three-car garages. The dwellings range in size from 3,045 to 3,518 square feet of living area and have improvement assessments ranging from $135,734 to $183,575 or from $44.58 to $52.90 per square foot of living area. The subject property has an improvement assessment of $180,672 or $57.52 per square foot of living area.

The appellant noted comparable 1 was built by Shodeen builders. Comparables 2 through 4 are custom or semi-custom built homes, but the builders were unknown. The subject was built by Janecek builders. The appellant argued the original sale price or cost

to build, not the name of the builder, is a better indicator of whether a higher level of quality exists in a particular dwelling. In support of this claim, the appellant pointed out the subject was originally purchased for $480,000 or $142.05 per square foot of living area including land in September 2001, less than the assessment comparables, which were originally purchased between August 2000 and September 2002 for prices ranging from $490,421 to $595,000 or from $161.06 to $172.86 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value of $531,000.

Under cross-examination, the appellant conceded the effective valuation date of the appraisal is 11 months after the January 1, 2008 assessment date. The appellant argued the comparable sales contained within the appraisal occurred in 2007. The board of review had no other questions regarding the appraisal report nor did the board of review refute the value conclusion of the appraisal report.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $217,686 was disclosed. The subject's assessment reflects an estimated market value of $654,301 or $208.31 per square foot of living area including land using Kane County's 2008 three-year median level of assessments of 33.27%.

Based on the evidence submitted by the appellant and on behalf of the board of review by the township assessor, the board of review offered to reduce the subject's assessment to $210,424, which reflects an estimated market value of $631,272. The proposed assessment was rejected by the appellant.

In support of the subject's assessment, the board of review submitted a letter and a grid analysis of three suggested comparable properties prepared by the Blackberry Township Assessor, Uwe Rotter. Rotter was present at the hearing and offered testimony in connection with the evidence submitted.

The comparables consist of two-story dwellings of brick and frame, brick and stucco, or brick, frame and stone exterior construction. The comparables are located in various areas of the subject's subdivision. The comparables are 8 or 10 years old. Comparables 1 and 3 have unfinished basements while comparable 2 has a finished basement. The comparables have central air conditioning, one fireplace and three-car garages ranging in size from 699 to 1,087 square feet The dwellings range in size from 3,078 to 3,861 square feet of living area and have improvement assessments ranging from $151,492 to $197,245 or from $49.22 to $52.90 per square foot of living area. The subject property has an improvement assessment of $180,672 or $57.52 per square foot of living area.

The comparables also sold from August 2005 to March 2006 for prices ranging from $536,000 to $660,000 or from $151.77 to $191.75 per square foot of living area including land. The subject's assessment reflects an estimated market value of $654,301 or $208.31 per square foot of living area including land.

The board of review argued appellant's assessment comparable 1 is considered to be a lesser quality "Remington" model dwelling built by "Shodeen" in comparison to subject's higher quality custom home built by "Janecek." Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of these appeals. The Board further finds a reduction in the subject's assessment is warranted.

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden of proof.

The parties submitted descriptions and assessment data for six suggested comparables for the Board's consideration. One comparable is common to both parties. The Property Tax Appeal Board gave less weight to comparable 1 submitted by the board of review due to its larger dwelling size when compared to the subject. The Property Tax Appeal Board finds the remaining five comparables are more similar when compared to the subject in location, design, size, age and features. These most similar comparables have improvement assessments ranging from $135,734 to $183,575 or from $44.58 to $52.90 per square foot of living area. The subject property has an improvement assessment of $180,672 or $57.52 per square foot of living area, which falls well above the range established by the most similar assessment comparables contained in this record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject properties, the Property Tax Appeal Board finds the subject's improvement assessment is excessive and a reduction is warranted.

The appellant also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179,

183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has met this burden of proof.

The appellant submitted an appraisal of the subject property that was prepared by a state licensed appraiser and conveys an estimated market value of $531,000 as of November 5, 2008 using the sales comparison approach to value. The five comparable sales contained within the appellant's appraisal report sold from April to August of 2007. The board of review submitted three comparable sales in support of the subject's assessed valuation. The Property Tax Appeal Board gave little weight the suggested comparable sales submitted by the board of review. These sales occurred from August 2005 to March 2006 and are found to be dated and less indicative of the subject's fair market value as of the January 1, 2008 assessment date at issue in this appeal.

The Property Tax Appeal Board finds the best evidence of the subject's market value contained in this record is the appraisal submitted by the appellant. In reviewing appraisal report, the Board finds the appellant's appraiser utilized five similar comparable sales that occurred in 2007. The appraiser adequately adjusted the comparable sales for differences when compared to the subject for quality, condition and builder upgrades, in arriving at the final value conclusion of $531,000. The board of review provided no credible evidence to refute the appraiser's final value conclusion.

In conclusion, the Property Tax Appeal Board finds the appellant has established that the subject property was inequitably assessed by clear and convincing evidence and overvalued by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted. Since fair market value has been established, the 2008 three-year median level of assessments for Kane County of 33.27% shall apply.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: October 22, 2010

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board’s decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.